

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF BURLINGTON, IOWA

DUE: December 1, 2014

16202900100000

City of Burlington
400 Washington
Burlington, IA 52601

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	10,408,634		10,408,634	10,549,690
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	10,408,634		10,408,634	10,549,690
Delinquent property taxes	5,177		5,177	0
TIF revenues	2,165,266		2,165,266	2,389,554
Other city taxes	5,468,168	0	5,468,168	6,442,338
Licenses and permits	780,137	0	780,137	733,857
Use of money and property	182,108	43,099	225,207	262,721
Intergovernmental	6,003,948	68,725	6,072,673	6,149,230
Charges for fees and service	1,367,575	12,828,589	14,196,164	14,157,427
Special assessments	9,625	0	9,625	0
Miscellaneous	2,315,785	351,319	2,667,104	1,294,949
Other financing sources	9,730,146	861,113	10,591,259	15,402,909
Total revenues and other sources	38,436,569	14,152,845	52,589,414	57,382,675
Expenditures and Other Financing Uses				
Public safety	10,374,449	0	10,374,449	10,449,499
Public works	4,315,606	0	4,315,606	4,447,087
Health and social services	637	0	637	2,050
Culture and recreation	3,919,423	0	3,919,423	3,983,338
Community and economic development	1,179,666	0	1,179,666	1,599,263
General government	1,383,270	0	1,383,270	1,468,720
Debt service	5,443,030	0	5,443,030	6,064,518
Capital projects	2,304,791	0	2,304,791	4,944,207
Total governmental activities expenditures	28,920,872	0	28,920,872	32,958,682
Business type activities	0	12,773,818	12,773,818	14,769,176
Total ALL expenditures	28,920,872	12,773,818	41,694,690	47,727,858
Other financing uses, including transfers out	7,944,173	930,870	8,875,043	12,046,321
Total ALL expenditures/And other financing uses	36,865,045	13,704,688	50,569,733	59,774,179
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,571,524	448,157	2,019,681	-2,391,504
Beginning fund balance July 1, 2013	4,643,805	12,922,193	17,565,998	9,586,351
Ending fund balance June 30, 2014	6,215,329	13,370,350	19,585,679	7,194,847
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 35,884,065	Other long-term debt	\$ 238,638	
Revenue debt	\$ 17,264,401	Short-term debt	\$ 0	
TIF Revenue debt	\$ 4,525,000			
		General obligation debt limit	\$ 56,368,832	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
			11/17/14	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Kathleen Salisbury		319	753-8124	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	5,976,434	1,842,842		2,589,358	0	0	10,408,634			10,408,634	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	5,976,434	1,842,842		2,589,358	0	0	10,408,634		T01	10,408,634	4
5	Delinquent property taxes	3,040	906		1,231	0	0	5,177		T01	5,177	5
6	Total property tax	5,979,474	1,843,748		2,590,589	0	0	10,413,811			10,413,811	6
7	TIF revenues			2,165,266				2,165,266		T01	2,165,266	7
8	Other city taxes											
8	Utility tax replacement excise taxes	245,264	73,240	0	96,986	0	0	415,490		T15	415,490	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	292,122	0	0	0	0	0	292,122	0	T15	292,122	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	180,094	0	0	0	0	0	180,094	0	C30	180,094	11
12	Mobile home tax	2,330	0	0	0	0	0	2,330	0	T19	2,330	12
13	Hotel/motel tax	806,151	0	0	0	0	0	806,151	0	T19	806,151	13
14	Other local option taxes	0	3,771,981	0	0	0	0	3,771,981	0	T09	3,771,981	14
15	TOTAL OTHER CITY TAXES	1,525,961	3,845,221	0	96,986	0	0	5,468,168	0		5,468,168	15
16	Section B - LICENSES AND PERMITS	778,882	0	0	0	0	1,255	780,137	0	T29	780,137	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	7,037	0	0	0	0	1,490	8,527	43,099	U20	51,626	18
19	Rents and royalties	169,141	0	0	0	0	4,440	173,581	0	U40	173,581	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	176,178	0	0	0	0	5,930	182,108	43,099		225,207	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	489,697	82,271	0	0	684,912		1,256,880	68,725	B89	1,325,605	27
28	Community development block grants	0	170,387	0	0	0	0	170,387	0	B50	170,387	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	489,697	252,658	0	0	684,912	0	1,427,267	68,725		1,495,992	33
34												34
35												35
36												36
37												37
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		2,546,011					2,546,011		C46	2,546,011	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	53,948	10,969	0	0	801,220	18,491	884,628	0	C89	884,628	49
50	Iowa Department of Transportation	204,110	0	0	0	0	0	204,110	0	C89	204,110	50
51	Iowa Department of Natural Resources	0	0	0	0	0	42,000	42,000	0	C89	42,000	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	258,058	2,556,980	0	0	801,220	60,491	3,676,749	0		3,676,749	60
61												61
62	Local grants and reimbursements											62
63	County contributions	302,453	0	0	0	0	0	302,453	0		302,453	63
64	Library service	145,887	0	0	0	0	0	145,887	0	D89	145,887	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	157,656	0	0	0	0	0	157,656	0	D89	157,656	66
67	School Resource Officer	69,075	0	0	0	0	0	69,075	0	D89	69,075	67
68	Other	2,000	37,909		155,395	27,083	2,474	224,861	0		224,861	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	677,071	37,909	0	155,395	27,083	2,474	899,932	0		899,932	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,424,826	2,847,547	0	155,395	1,513,215	62,965	6,003,948	68,725		6,072,673	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	3,855,438	A91	3,855,438	73
74	Sewer	0	0	0	0	0	0	0	6,173,454	A8Ø	6,173,454	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	99,288	A6Ø	99,288	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	1,685,195	A81	1,685,195	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	118,565	0	0	0	0	0	118,565	0	A94	118,565	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	35,464	0	0	0	0	0	35,464	0	A89	35,464	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	864,681	0	0	0	0	0	864,681	0	A89	864,681	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	48,682	9,411	0	0	0	0	58,093	0	A61	58,093	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	277,537	0	0	0	0	13,235	290,772	0		290,772	102
103	Golf Course & RecPlex	0	0	0	0	0	0	0	1,015,214		1,015,214	103
104	TOTAL CHARGES FOR SERVICE	1,344,929	9,411	0	0	0	13,235	1,367,575	12,828,589		14,196,164	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	9,625	0	0	0	0	9,625	0	U01	9,625	106
107	Section G - MISCELLANEOUS											107
108	Contributions	7,500	3,100	0	706,018	54,355	175,588	946,561	0	U99	946,561	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	60,404	0	20,000	0	334,185	0	414,589	0	U11	414,589	110
111	Fines	157,457	0	0	0	0	0	157,457	0	U30	157,457	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	241,721	496,761	0	0	2,382	56,314	797,178	0		797,178	113
114	Self Insurance	0	0	0	0	0	0	0	351,319		351,319	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	467,082	499,861	20,000	706,018	390,922	231,902	2,315,785	351,319		2,667,104	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	11,697,332	9,055,413	2,185,266	3,548,988	1,904,137	315,287	28,706,423	13,291,732		41,998,155	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	88,065	1,301,750	0	1,389,815	326,401	NR	1,716,216	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	6,660,690	866,151		0	796,519	16,971	8,340,331	534,712		8,875,043	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	6,660,690	866,151	0	88,065	2,098,269	16,971	9,730,146	861,113		10,591,259	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	18,358,022	9,921,564	2,185,266	3,637,053	4,002,406	332,258	38,436,569	14,152,845		52,589,414	132
133												133
134	Beginning fund balance July 1, 2013	1,376,286	2,677,572	80,545	179,229	-109,415	439,588	4,643,805	12,922,193		17,565,998	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	19,734,308	12,599,136	2,265,811	3,816,282	3,892,991	771,846	43,080,374	27,075,038		70,155,412	136
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	5,049,628	27,169	0	0	0	20,469	5,097,266		E62	5,097,266	2
3	Purchase of land and equipment	126,806	0	0	0	0	0	126,806		G62	126,806	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	1,353	0	0	0	0	0	1,353		E89	1,353	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	3,410,141	0	0	0	0	1,509	3,411,650		E24	3,411,650	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	1,227,122	0	0	0	0	238	1,227,360		E32	1,227,360	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	410,306	0	0	0	0	0	410,306		E66	410,306	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	99,708	0	0	0	0	0	99,708		E32	99,708	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	10,325,064	27,169	0	0	0	22,216	10,374,449			10,374,449	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	1,552,124	0	0	0	0	1,552,124		E44	1,552,124	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	518,985	0	0	0	0	518,985		E44	518,985	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	325,115	0	0	0	0	325,115		E44	325,115	52
53	Purchase of land and equipment	0	9,825	0	0	0	0	9,825		G44	9,825	53
54	Highway engineering — Current operation	452,855	0	0	0	0	0	452,855		E44	452,855	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	136,236	0	0	0	0	0	136,236		E01	136,236	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	1,320,466	0	0	0	0	0	1,320,466		E89	1,320,466	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	1,909,557	2,406,049	0	0	0	0	4,315,606			4,315,606	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	637	0	0	0	0	0	637		E79	637	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	637	0	0	0	0	0	637			637	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,338,058	0	0	0	0	114,761	1,452,819		E52	1,452,819	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	885,589	29,500	0	0	0	28,247	943,336		E61	943,336	127
128	Purchase of land and equipment	0	0	0	0	0	16,340	16,340		G61	16,340	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	232,495	426,211	0	0	0	11,269	669,975		E61	669,975	130
131	Purchase of land and equipment	0	0	0	0	0	91,877	91,877		G61	91,877	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	638,309	967	0	0	0	0	639,276		E61	639,276	135
136	Other culture and recreation	0	105,800	0	0	0	0	105,800		E61	105,800	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	3,094,451	562,478	0	0	0	262,494	3,919,423			3,919,423	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	706,204	0	0	0	0	706,204		E89	706,204	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	210,375	0	0	0	0	210,375		E50	210,375	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	199,245	0	0	0	0	0	199,245		E29	199,245	148
149	Purchase of land and equipment	0	63,220	0	0	0	0	63,220		G29	63,220	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	622	0	0	0	622		E89	622	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	199,245	979,799	622	0	0	0	1,179,666			1,179,666	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	237,580	0	0	0	0	0	237,580		E29	237,580	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	859,118	0	0	0	0	0	859,118		E23	859,118	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	168,041	0	0	0	0	0	168,041		E25	168,041	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	57,313	0	0	0	0	0	57,313		E31	57,313	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	61,218	0	0	0	0	0	61,218		E89	61,218	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	1,383,270	0	0	0	0	0	1,383,270			1,383,270	176
177	Section G — DEBT SERVICE	0	71,217	1,983,159	3,388,654	0	0	5,443,030			5,443,030	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	71,217	1,983,159	3,388,654	0	0	5,443,030			5,443,030	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	2,304,791	0	2,304,791			2,304,791	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,304,791	0	2,304,791			2,304,791	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,304,791	0	2,304,791			2,304,791	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	16,912,224	4,046,712	1,983,781	3,388,654	2,304,791	284,710	28,920,872			28,920,872	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BURLINGTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								3,507,961	E91	3,507,961	198
199	Purchase of land and equipment								588,217	G91	588,217	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								2,932,209	E80	2,932,209	201
202	Purchase of land and equipment								1,252,352	G80	1,252,352	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								61,365	E60	61,365	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								1,288,773	E81	1,288,773	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF BURLINGTON					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								1,030,109	E89	1,030,109	238
239	Purchase of land and equipment								25,094	G89	25,094	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								1,896,248		1,896,248	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246	Self Insurance								191,490		191,490	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								12,773,818		12,773,818	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	16,912,224	4,046,712	1,983,781	3,388,654	2,304,791	284,710	28,920,872	12,773,818		41,694,690	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,212,515	6,549,877		164,824	0	16,957	7,944,173	930,870		8,875,043	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	1,212,515	6,549,877	0	164,824	0	16,957	7,944,173	930,870		8,875,043	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	18,124,739	10,596,589	1,983,781	3,553,478	2,304,791	301,667	36,865,045	13,704,688		50,569,733	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	2,002,547	282,030	262,804	1,721,634	470,179	4,739,194			4,739,194	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	1,609,569	0	0	0	0	0	1,609,569			1,609,569	267
268	Total Governmental	1,609,569	2,002,547	282,030	262,804	1,721,634	470,179	6,348,763			6,348,763	268
269	Proprietary								13,370,350		13,370,350	269
270	Total ending fund balance June 30, 2014	1,609,569	2,002,547	282,030	262,804	1,588,200	470,179	6,215,329	13,370,350		19,585,679	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	19,734,308	12,599,136	2,265,811	3,816,282	3,892,991	771,846	43,080,374	27,075,038		70,155,412	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF BURLINGTON																																																	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																												
<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$ 0</td></tr><tr><td>Health.....</td><td>M32</td><td>0</td></tr><tr><td>Highways.....</td><td>M44</td><td>0</td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td>0</td></tr><tr><td>Libraries.....</td><td>M52</td><td>0</td></tr><tr><td>Police protection.....</td><td>M62</td><td>45,360</td></tr><tr><td>Sewerage.....</td><td>M80</td><td>0</td></tr><tr><td>Sanitation.....</td><td>M81</td><td>280,295</td></tr><tr><td>All other.....</td><td>M89</td><td>\$ 110,882</td></tr></table>											Purpose	Amount paid to other local governments		Correction.....	M05	\$ 0	Health.....	M32	0	Highways.....	M44	0	Transit subsidies.....	M94	0	Libraries.....	M52	0	Police protection.....	M62	45,360	Sewerage.....	M80	0	Sanitation.....	M81	280,295	All other.....	M89	\$ 110,882	<table><tr><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Highways.....</td><td>L44</td><td>\$ 0</td></tr><tr><td>All other.....</td><td>L89</td><td>\$ 45,440</td></tr></table>											Purpose	Amount paid to State		Highways.....	L44	\$ 0	All other.....	L89	\$ 45,440
Purpose	Amount paid to other local governments																																																											
Correction.....	M05	\$ 0																																																										
Health.....	M32	0																																																										
Highways.....	M44	0																																																										
Transit subsidies.....	M94	0																																																										
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Purpose	Amount paid to State																																																											
Highways.....	L44	\$ 0																																																										
All other.....	L89	\$ 45,440																																																										
Part IV	SALARIES AND WAGES																																																											
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																												
											Amount - Omit cents																																																	
Total salaries and wages paid.....											Z00 \$		11,200,108																																															
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014																Interest paid this year																																								
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)															(h)																																						
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0															191 \$ 0																																						
2. Sewer utility	19U 22,268,000	29U 326,401	39U 1,073,000	49U 4,257,000	49U 0	49U 17,264,401	49U 0															189 716,630																																						
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															192 0																																						
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															193 0																																						
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															194 0																																						
6. Industrial Revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0															189 0																																						
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0															189 0																																						
8. TIF revenue	19U 5,040,000	29U 0	39U 515,000	49U 0	49U 4,525,000	49U 0	49U 0															189 328,720																																						
9. Other-Specify	19U 33,980,552	29U 5,191,836	39U 7,306,685	49U 31,627,065	49U 0	49U 0	49U 238,638															189 1,001,191																																						
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															189 0																																						
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															189 0																																						
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															189 0																																						
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															189 0																																						
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0															189 0																																						
Total long-term debt	61,288,552	5,518,237	8,894,685	35,884,065	4,525,000	17,264,401	238,638															2,046,541																																						
B. Short-term debt		Amount - Omit cents																																																										
Outstanding as of JULY 1, 2013				61V \$		0																																																						
Outstanding as of JUNE 30, 2014				64V \$		0																																																						
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																											
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																																																												
Actual valuation -- January 1, 2012																																																												
		\$		1,127,376,637										x .05 = \$		56,368,832																																												
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014																																																											
Type of asset		Amount - Omit cents																																																										
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																																		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																																						
		\$ 0		\$ 0		0		12,109,710										12,109,710																																										
REMARKS		V98																																																										